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Moore&VanAllen

April 26, 2005

James H. Jeffries IV
Attorney at Law

T 704 331 1079
F 704 339 5879
jimjeffries@mvalaw.com

VIA UPS EXPRESS

The Honorable Pat Miller
Chairman
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, Tennessee 37243-0505

Moore & Van Allen PLLC

Suite 4700
100 North Tryon Street
Charlotte, NC 28202-4003

Re Nashville Gas Company, a Division of Piedmont Natural Gas Company, Inc --
Docket No 05-00102

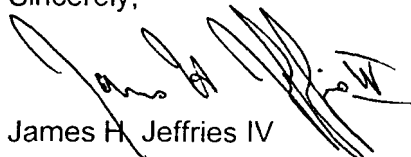
Dear Chairman Miller

Nashville Gas Company recently filed certain informational binders with the Tennessee Regulatory Authority in the above-captioned Annual Charge Adjustment proceeding. Historically, this filing was provided only to the Authority Staff for audit purposes but this year the information was filed directly with Ms. Dillon at the request of Staff. In making this filing, the Company inadvertently failed to mark certain proprietary materials confidential prior to their delivery to the Authority.

In order to rectify this situation, and to protect the proprietary business information of Nashville Gas Company contained in that filing from public disclosure, we hereby designate the materials provided to the Authority as the confidential and proprietary trade secrets of Nashville Gas Company and respectfully request that the Authority treat those materials in a manner consistent with that designation. The specific materials designated as confidential and proprietary consist of invoices supporting monthly cost of gas schedules and monthly storage inventory reports contained in the informational binder. Together these materials constitute the bulk of the information contained in the binders.

Nashville Gas Company appreciates the Authority's consideration of this request. If there are any questions regarding this matter, I can be reached at the number shown above.

Sincerely,



James H. Jeffries IV

JHJ/bao

c R. Dale Grimes, Esq